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October 10, 2006

Ms. Lauren Lien
Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
999 E Street, N.W.
Washington, DC 20463

**Re: Friends of Sherrod Brown
FEC ID No. C00264697**

Dear Ms. Lien:

This is in response to your letter dated September 19, 2006 concerning the July Quarterly Report (4/13/06-6/30/06) of Friends of Sherrod Brown (the Committee).

You have asked why the sum of memo entries on Line 12 is less than the amount transferred. The difference between the sum of memo Schedules A and Line 12 of the Detailed Summary Page is due to a total of \$17,940.56 in unitemized contributions under \$200.

You have also asked about 48 hour reports. Three of the contributions you cite were on a report that the Committee filed on April 27, 2006 but was apparently not received by the Secretary of the Senate. The Committee is unsure why the remainder of the contributions were not reported on its 48 hour reports. The Committee receives a high volume of checks and every effort is made to ensure that all late contribution reports are filed accurately and timely. The Committee has put in place extra procedures to ensure that all applicable late contributions are reported.

Finally, you have asked about a contribution that was disclosed on a 48 hour report but was not reported on the July Quarterly Report. The contribution from Howard D. Sirak,

www.sherrodbrown.com

Paid for by Friends of Sherrod Brown



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